

**UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK**

In re

CUSTOMS AND TAX ADMINISTRATION OF
THE KINGDOM OF DENMARK
(SKATTEFORVALTNINGEN) TAX REFUND
SCHEME LITIGATION

This document relates to: 18-cv-04434; 18-cv-04833;
18-cv-07824; 18-cv-07827; 18-cv-07828; 18-cv-
07829; 19-cv-01781; 19-cv-01783; 19-cv-01785; 19-
cv-01788; 19-cv-01791; 19-cv-01792; 19-cv-01794;
19-cv-01798; 19-cv-01800; 19-cv-01801; 19-cv-
01803; 19-cv-01806; 19-cv-01808; 19-cv-01809; 19-
cv-01810; 19-cv-01812; 19-cv-01813; 19-cv-01815;
19-cv-01818; 19-cv-01865; 19-cv-01866; 19-cv-
01867; 19-cv-01868; 19-cv-01869; 19-cv-01870; 19-
cv-01871; 19-cv-01873; 19-cv-01893; 19-cv-01894;
19-cv-01895; 19-cv-01896; 19-cv-01898; 19-cv-
01904; 19-cv-01906; 19-cv-01911; 19-cv-01918; 19-
cv-01922; 19-cv-01924; 19-cv-01926; 19-cv-01928;
19-cv-01929; 19-cv-01930; 19-cv-01931; 19-cv-
10713; 21-cv-05339.

MASTER DOCKET

18-md-2865 (LAK)

**STIPULATION AND [PROPOSED] ORDER CONCERNING DEPOSITION OF
JEROME LHOTE**

Plaintiff Skatteforvaltningen (“SKAT”) and the undersigned defendants (collectively, the “Defendants”), by and through their attorneys, hereby stipulate and agree as follows:

WHEREAS, on October 5, 2021, the Court held a conference, during which it (i) set a schedule for further proceedings in this multi-district litigation, including a December 4, 2021 fact discovery deadline, and (ii) directed the parties to submit a proposed pretrial order setting forth that schedule;

WHEREAS, on November 15, 2021, the parties submitted their Proposed Pretrial Order No. 29 [ECF No. 673], which provides in relevant part that “[a]bsent good cause shown, the time

to depose additional third-party witnesses has expired," and on November 16, 2021, the Court entered the parties' proposed pretrial order [ECF No. 675];

WHEREAS, SKAT contends that it has good cause to depose non-party Jerome Lhote as a result of certain specific testimony that Defendant Michael Ben-Jacob provided, after the October 5 conference, at his deposition on October 11 and 12, 2021, and Defendants dispute SKAT's contention;

NOW THEREFORE, to resolve their dispute, the parties hereby stipulate and agree as follows:

1. Without prejudice to any right or privilege held by non-party Jerome Lhote, Defendants will not object to any timely subpoena that SKAT may serve seeking a deposition of Mr. Lhote strictly limited to the following topics: (i) whether Mr. Lhote engaged a Danish lawyer to provide, or otherwise obtained, legal advice on whether it was appropriate to treat the pension plans as the beneficial owner for Danish law purposes; (ii) whether Mr. Lhote received any such advice, and if so, the substance of the advice; (iii) whether Mr. Lhote shared any such advice with anyone, including Defendant Michael Ben-Jacob, anyone else at Kaye Scholer LLP, or any of the other Defendants, and (iv) any communications about any such advice.

Dated: New York, New York
November 18, 2021

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Counsel for Defendant Michael Ben-Jacob

SO ORDERED:

Hon. Lewis A. Kaplan
United States District Judge